IN THE HIGH COURT OF JUDICATURE AT BOMBAY
O.O.C.J.

INCOME TAX APPEAL NO.131 OF 2003

The Commissioner of Income-tax,
Mumbai City-XXV, Mumbai. .. Appellant
v/s.

M/s.K.Patel & Co. .. Respondent

Mr.R.V.Desai, senior counsel with Ms.S.V.Bharucha
i/by Mr.K.B.Rao for appellant.

CORAM : R.M.LODHA AND
J.P.DEVADHAR, JJ.

DATED : 22nd September, 2004

P.C.

Heard Mr.R.V.Desai, the learned senior counsel for the revenue.

2. The Tribunal observed thus-

> "8. The assesse has discharged the initial burden and it is only for the authorities to make further enquiries so as to shift the burden. This was not done by the Assessing Officer. We do not find any reason to interfere with the order of the CIT(A) and decide this ground against the Revenue."

3. The consideration of the matter by the Tribunal cannot be said to suffer from any illegal infirmity.

4. No substantial question of law arises.

Dismissed in limine.

(R.M.LODHA, J.)

(J.P.DEVADHAR, J.)